--- 3 Cigars - “Series of 1897” - 282 x 11 mm. ---

--- *recess printed* in BLACK ink - imperforate proofs - scanned at 60% scale ---

--- [23 mm. imprint “AMERICAN BANK NOTE CO. OTTAWA” **] ---**

The Budget of 1885 had doubled the taxation on *foreign leaf* cigars from $ 3.00 to $ 6.00 per pound, and on cigars made of *domestic leaf* from $ 1.50 to $ 3.00 per pound. The production of the three cigar strip led to legislation imposing a higher tax rate on cigar packages smaller than ten cigars. This *small package* tax was enacted in 1888, when the *foreign leaf* cigar tax was raised to $ 7.00 per pound on packages of less than ten cigars. In 1891 the *small package* tax was extended to include *domestic Leaf* cigars at $ 3.50 per pound.

In 1897 the American Bank Note Company of Ottawa obtained the contract to print revenue and tax-paid stamps for the Canadian government. It was the sixtieth anniversary of the ascension of Queen Victoria to the throne of England, and a special effort was made to issue a beautifully engraved series of stamps.

The catalogue would list these recess printed black three cigar “Series of 1897” strips as follows:

RG-386 PP - 3 cigars, a black plate proof pair mounted on thin cardboard
RG-386 DP - 3 cigars, the black die proof [CANADA-F-57] on thick horizontal mesh wove paper

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★**RG-386 DP** - 3 cigars, the *unlisted* recess printed black die proof [CANADA-F-57] on thick horizontal mesh wove, the design measures 282 x 11 mm. without counting the imprint

Unfortunately, at some time in the past, these 1897 die proofs were trimmed as shown above by a person unknown. The longer proofs, in the larger denominations, were trimmed, and then cut into two sections.

From the ABN New York Archive Sale of 1990

--- ★**RG-386 PP** - 3 Cigars, black, an imperforate plate proof pair - mounted on thin cardboard

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File path is [c:\ CR - STAMPS \ RG_STAMPS \ 1897 \ Black \ 3 cigars - 282 mm strip],
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